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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ALASKA

UNITED STATES OF AMERICA

Petitioner,

vs.

KONSTANTIN GASKOV

Respondent.

Case No. 3:24-cv-00080-JMK

PETITION TO ENFORCE IRS SUMMONSES

The United States of America petitions this Court for an order enforcing two Internal Revenue Service summonses served on the respondent, Konstantin Gaskov. In support, the United States alleges as follows:

1. Jurisdiction over this matter is conferred upon this Court by 26 U.S.C. §§ 7402(b) and 7604(a) as well as 28 U.S.C. §§ 1340 and 1345.

2. Under 26 U.S.C. 7402(b) and 7604(a), a delegate of the Secretary of Treasury has authorized the United States Attorney for the District of Alaska to bring this proceeding.

3. The respondent resides or may be found within the boundaries of this district.

4. Kimberly Grace Zeznock is a duly commissioned Supervisory Revenue Officer employed in the Small Business/Self-Employed Division of the IRS and is authorized to issue IRS summonses pursuant to 26 U.S.C. § 7602, 26 C.F.R. § 301.7602-1, 26 C.F.R. § 301.7602-1T, and Internal Revenue Service Delegation Order No. 25-1 (formerly Delegation Order 4). Decl. of Zeznock at ¶ 1.

5. The Small Business/Self-Employed Division of the IRS is investigating the federal income tax liabilities of the respondent for tax years 2015, 2016, 2018, and 2020 (the Tax Periods). Decl. of Zeznock at ¶ 4.

6. In furtherance of the investigation and in accordance with 26 U.S.C. § 7602, former RO Alana Knight issued two IRS administrative summonses (the summonses) to the respondent, delivering the summonses to the respondent's mother, Yelena Gaskov, at the respondent's last known address on September 15, 2023. The summonses directed the respondent to produce for examination certain books, papers, records, or other data as described in the summons and appear at the IRS office in Anchorage. One summons seeks information relating to the respondent himself, the other seeks information relating to the respondent's business, G A Enterprises DBA Green Acres of Alaska. Decl. of Zeznock at ¶ 5.

7. The respondent is believed to be in possession and control of books, records, papers, and other data which are relevant to the above-described investigation. Decl. of Zeznock at ¶ 7.

8. On September 29, 2023, the date scheduled for compliance with the summonses, the respondent attended the meeting late and did not produce the books, records, papers, and other data demanded in the IRS summonses. The respondent also refused to answer or be asked any questions. The respondent claimed he did not learn of the meeting until September 28, 2023. Decl. of Zeznock at ¶ 8.

9. On October 24, 2023, the Office of Chief Counsel for the IRS, Small Business/Self-Employed Division, issued a “last chance” letter to demanding that the respondent attend a meeting with RO Knight and produce the requested documentation on November 3, 2024. The respondent did not produce the requested documentation or attend the meeting. The respondent’s failure to comply with the summonses continues to this date. Decl. of Zeznock at ¶ 9-10.

10. The books, records, papers, and other data demanded in the summonses are not already in possession of the IRS. Decl. of Zeznock at ¶ 11.

11. All administrative steps as required for issuance and service of the IRS summonses have been followed. Decl. of Zeznock at ¶ 12.

12. No “Justice Department referral,” as that term is described in Section 7602(d)(2) of the Internal Revenue Code, is in effect with respect to the respondent for the Tax Periods. Decl. of Zeznock at ¶ 13.

13. In order to obtain enforcement of an IRS summons, the petitioner must establish that the summons: (1) is issued for a legitimate purpose; (2) seeks information relevant to that purpose; (3) seeks information that is not already within the IRS's possession; and (4) satisfies all administrative steps required by the Internal Revenue Code. *United States v. Powell*, 379 U.S. 48, 57–58 (1964).

14. In further support of this Petition and incorporated by reference, the United States submits the Declaration of Kimberly Grace Zeznock, and therefore has met the *Powell* factors for enforcement of the summonses.

WHEREFORE, the United States respectfully prays:

A. That this Court enter an order directing the respondent to show cause, if any, why he should not comply with and obey the aforementioned IRS summonses and every requirement thereof;

B. That this Court enter an order directing the respondent to fully obey the subject summonses and each requirement thereof, by ordering the attendance, testimony, and production required and called for by the terms of the summonses, before SRO Zeznock or any other proper officer or employee of the IRS at a time and place as may be fixed by SRO Zeznock or any other proper officer or employee of the IRS;

C. That the United States recover its costs incurred in maintaining this proceeding; and

D. That the Court grant such other and further relief as the Court deems proper or justice may require.

RESPECTFULLY SUBMITTED this April 5, 2024, in Anchorage, Alaska.

S. LANE TUCKER
United States Attorney

/s/ Noah Roetman
Assistant U.S. Attorney
United States of America